

59-11-107 Delinquencies -- Interest -- Penalty.

- (1) Any tax due under this chapter which is not paid by the time prescribed for the filing of the return as provided under Subsection 59-11-105(1), not including any extensions in respect to the filing of the return or the payment of the tax, shall bear interest at the rate and in the manner prescribed in Section 59-1-402.
- (2) If the return provided for in Section 59-11-105 is not filed within the specified time periods, the personal representative shall pay, in addition to the interest provided in Subsection (1), a penalty as provided in Section 59-1-401 in respect to the transfer for each month beyond the time periods that the return has not been filed.

Amended by Chapter 1, 1993 Special Session 2

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